

# PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom Midura  
DOCKET NO.: 03-29632.001-R-1  
PARCEL NO.: 14-33-412-010-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Tom Midura, the appellant, by attorney Glenn Guttman of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of a 115-year-old, two-story style single-family dwelling of frame construction containing 1,898 square feet of living area and located in North Chicago Township, Cook County. Amenities include two full baths, one half-bath, a basement, and air conditioning.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing seven suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame, masonry or frame and masonry construction from 108 to 132 years old. All of the comparable dwellings contain one or two full baths; one has an additional half-bath; four have basements; two have air conditioning; two have fireplaces and garages. The comparables range in size from 1,892 to 2,178 square feet of living area and have improvement assessments ranging from \$27.68 to \$29.93 per square foot of living area. The appellant also proffered a list of properties located in the same coded assessment neighborhood as the subject disclosing 19 properties, including the seven comparables, with lower per square foot than the subject. No descriptions of the remaining eleven properties were offered. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

|        |    |        |
|--------|----|--------|
| LAND:  | \$ | 17,540 |
| IMPR.: | \$ | 60,263 |
| TOTAL: | \$ | 77,803 |

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$60,263, or \$31.75 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame construction. All of the comparables contain one or two full baths; two have basements; three have air conditioning; one has a fireplace; and two have garages. These properties range in size from 1,502 to 1,887 square feet of living area and have improvement assessments ranging from \$32.65 to \$36.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Of the eleven properties submitted by the parties as comparable to the subject, the Property Tax Appeal Board finds that the appellant's comparables numbered one and two and the board of review's comparables numbered one and two are the most similar to the subject in the record. These properties have improvement assessments ranging from \$29.36 to \$34.42 per square foot of living area. The subject's per square foot improvement assessment of \$31.75 falls within the range established by the properties found the most similar. After considering adjustments and the differences in comparables found the most similar when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties found the most similar contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.